

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DISTRICT**

UNITED STATES OF AMERICA,

Petitioner,

v.

BRIAN K. JAMES,

Civil Action No. 1:07-mc-98
Hon. Paul L. Maloney
United States District Judge

Respondent.

ORDER TO SHOW CAUSE

Upon the petition, the exhibits attached hereto, the Declaration of Kenneth Neumann, Revenue Agent of the Internal Revenue Service, and upon the motion of Charles R. Gross, United States Attorney for the Western District of Michigan, and Agnes Kempker-Cloyd, Assistant United States Attorney,

IT IS ORDERED that Brian K. James, appear before the United States District Court for the Western District of Michigan, in that branch thereof presided over by the Honorable Ellen S. Carmody, United States Magistrate Judge, in her courtroom #654 in the Federal Building, 110 Michigan Street NW, Grand Rapids, Michigan, on October 25, 2007 at 10:30 a.m., to show cause why he should not be compelled to obey the Internal Revenue Service summons served upon him on June 21, 2007.

IT IS FURTHER ORDERED that a copy of this Order, together with the petition and exhibits thereto, be served upon Respondent in accordance with Rule 4 of the Federal Rules of Civil Procedure.

IT IS FURTHER ORDERED that within 5 days of service of copies of this Order, and the petition and exhibits attached thereto, Respondent shall file and serve a written response to the petition. If Respondent has any defenses to present or motions to make in opposition to the petition, such defenses or motions, if any, shall be made in writing and filed with the Court, and copies served on the United States Attorney at least five (5) business days prior to the date of the show cause hearing. Only those issues raised by motion or brought into controversy by the responsive pleading shall be considered by the Court and any uncontested allegations in the petition shall be deemed admitted, and

IT IS FURTHER ORDERED that if respondent has no objection to compliance with the summons, Respondent may, at least three (3) business days prior to the date of the show cause hearing, notify the clerk of this Court, in writing, with copies to the United States Attorney, of the fact that no response or appearance as ordered herein will be required.

Dated: September 26, 2007

/s/ Paul L. Maloney
HON. PAUL L. MALONEY
United States District Judge